IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

THURSDAY, THE 1ST MARCH 2007 / 10TH PHALGUNA 1928

WP(C).No. 34438 of 2006(Y)

PETITIONER:

M/S.BAKE HOUSE, DEVELOPMENT PLOT,
MUNDAKKAL, KOLLAM, REP.BY IT'S MANAGING PARTNER,
MR.PRAVEEN S.DEV.

BY ADV. SRI.P.NARAYANAN.

RESPONDENTS:
----

1. **THE STATE LEVEL COMMITTEE FOR**
   ST EXEMPTION, REP. BY ITS MEMBER SECRETARY,
   DIRECTOR OF INDUSTRIES, VIKAS BHAVAN,
   TRIVANDRUM.

2. **S.T.O. CIRCLE-1,**
   KOLLAM.

3. **THE DEPUTY TAHSILDAR (RR),**
   KOLLAM.

BY SR. GOVT. PLEADER SRI. MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 01/03/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C).No.34438 of 2007-Y

Dated this the Ist day of March, 2007

JUDGMENT

The petitioner established a small scale industrial unit and claimed exemption from sales tax for a period of 7 years. The claim was partially allowed. The petitioner purchased the unit in public auction from the K.F.C. The said fact was taken as a disqualification by the District Level Committee and the claim which relates to the investment for the building, machinery and land has been disallowed by Ext.P1. The petitioner appealed. The appeal was rejected by Ext.P2 order, affirming Ext.P1. He filed Ext.P3 review petition seeking review of Ext.P2 order before the State Level Committee. While so, pre-assessment notice has been issued. In the above back ground, praying for a direction to the State Level Committee to consider and pass orders on Ext.P3 petition expeditiously and to keep in abeyance further assessment, this writ petition is filed.

2. Heard the learned Government Pleader for the respondents also. The learned Government Pleader, upon instruction, submitted that though there is no provision in the relevant orders, review petitions are entertained and heard on merits by the State Level Committee and that Ext.P3 is also being processed and it will be heard

without delay.

The Writ Petition is disposed of directing the first respondent to consider and pass orders on Ext.P3 as expeditiously as possible, at any rate within two months from the date of production of a copy of this judgment. The learned counsel for the petitioner submitted that pending the writ petition, the assessment has already been completed. Hence, the second prayer of the petitioner to stop the assessment proceedings has become infructuous.

K.BALAKRISHNAN NAIR, JUDGE.

MS